IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 34050 of 2006(C)

PETITIONER:

V.J.JOMON, JOSE BROTHERS JEWELLERY,
VATANAPPILLY, THRISSUR.

BY ADV. SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:
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1. **SALES TAX OFFICER, CHAVAKKAD.**

2. **DEPUTY COMMISSIONER (APPEALS)**
   COMMERCIAL TAXES, ERNAKULAM.

3. **TAHSILDAR, CHAVAKKAD.**

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C) NO. 34050 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

Petitioner is an assessee under the KGST Act during the relevant time for the assessment year 95-96, 96-97 and 97-98. He was assessed to tax and also imposed penal interest. He preferred appeal Exhibits P4 to P6 along with interim application for stay evidenced by Exhibits P7 to P9. These stay applications are not yet disposed of. Meanwhile proceedings were initiated for recovery of the amount as evidenced by Exhibits P10 to P12. In such circumstances, petitioner have approached this court for appropriate directions to redress his grievance.

2. Heard the learned Government pleader.

3. In the facts and circumstances, there will be a direction that in case petitioner pays an amount of Rs.2,00,000/- (Rupees two lakhs) within a period of three weeks from today, then recovery of the balance amount pursuant to Exhibits P10 to P12 will stand stayed until disposal of the appeal Exhibits P4 to P6 by the appellate authority. In case the petitioner commits default in payment of the amount, petitioner will lose the benefit of this

order. Petitioner has also to furnish sufficient security for the satisfaction of the appellate authority for the balance amount within a period of one month.

Writ petition is disposed of as above.

P.R.RAMAN, JUDGE

Rp